IN THE HIGH COURT OF JUDICATURE FOR RAJASTHAN
AT JAIPUR BENCH, JAIPUR

O R D E R

S.B. CIVIL WRIT PETITION NO. 4281/2006

NANNU RAM Vs. STATE OF RAJASTHAN & ANR.

Date: 03.08.2007.

HON'BLE MR. K.S. RATHORE, J.

Mr. Satish Khandelwal for the petitioner.
Mr. B.S. Chhaba, Addl. GA for the State.

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This writ petition is directed against the demand notice dated 06.02.206 issued by the District Transport Officer, Alwar. The said demand notice has been challenged by the petitioner on the ground that the petitioner is operating his vehicle by valid permit granted by the Office of Regional Transport Authority, Alwar which was valid from 24.07.1995 to 23.07.2000 and the same was renewed upto 22.07.2005 and the fitness of the vehicle No. RJ-02/P-0595 Model 1986 was also given vide Annexure-2.

The grievance of the petitioner is that he is liable to make the payment of tax only for the period during which he plied his vehicle and since the vehicle was not plied in the year 2004, therefore, tax demand made by the respondent is illegal. The petitioner's

permit was granted in the year 2000 and was valid for 5 years upto 22.07.2005.

In support of his submissions, the learned counsel for the petitioner placed reliance on the judgment rendered by the Jodhpur High Court in the case of **The State of Rajasthan Vs. Khalsa Travels & 4 Ors., 2001(1) WLC(Raj.) 52,** wherein it was held that registration certificate surrendered for purpose of renewal of permit- Tax cannot be levied for such period during which registration certificate remains with renewing authority- Direction given to redetermine tax.

The aforesaid judgment referred by the counsel for the petitioner is not applicable to the facts and circumstances of the present case as the petitioner was having valid permit and he has not informed the respondent that the vehicle is sold. Therefore, for the period the permit was granted, the respondents have rightly issued demand notice dated 06.02.2006.

consequently, the writ petition fails being devoid of merit and the same is hereby dismissed.

(K.S. RATHORE),J.

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